



DEPARTMENT OF THE NAVY
NAVAL AIR STATION OCEANA
1750 TOMCAT BOULEVARD
VIRGINIA BEACH, VIRGINIA 23460-2191

IN REPLY REFER TO:

NASOCEANAINST 7302.5A
16
22 JAN 2002

NAS OCEANA INSTRUCTION 7302.5A

Subj: RELIGIOUS OFFERING FUND

Ref: (a) OPNAVINST 1730.1C
(b) SECNAVINST 7010.6

Encl: (1) Religious Offering Fund Standard Operating Procedures

1. Purpose. To authorize a consolidated Religious Offering Fund (ROF) and to provide instruction for its administration.

2. Cancellation. NASOCEANAINST 7302.5

3. Authorization

a. Per reference (a), the Command Chaplain is authorized to maintain a consolidated Naval Air Station (NAS) Oceana Religious Offering Fund (ROF) for projects of religious benevolence only, never as an alternative to appropriated fund support of the Command Religious Program (CRP).

b. Per reference (b), the Administrator of the fund will be the Command Chaplain, assigned in writing and in his absence the acting Command Chaplain. The Administrator will perform his functions and provide oversight per reference (b). A custodian is assigned, in writing, to be responsible for the ROF accounting and administration per enclosure (1).

c. Per reference (b) and enclosure (1), the senior member of the ROF Review Board shall be assigned in writing as the Auditor.

4. Administration. Per reference (b) and enclosure (1), the NAS Oceana ROF will be administered and all disbursements made. Written approval by the Commanding Officer is needed prior to disbursements in excess of \$1,800.00.

C. A. SILVERS 

Distribution:
NASOCEANAINST 5216.1W
Lists I, II and III

RELIGIOUS OFFERING FUND STANDARD OPERATING PROCEDURES

1. Signature Cards. Signature cards shall be completed authorizing the signature of checks by the Custodian and Alternate Custodian and forwarded to the banking establishment before signing checks. Signature cards can be obtained at the local banking establishment. See Appendix A.
2. Letters of Appointment. Letters of Appointment shall be updated each time a new Administrator, Custodian, Alternate Custodian, Faith Group Representative or Auditor inherits the ROF. The Commanding Officer will sign Letters of Appointment. See Appendix B.
3. Disbursement Request. Permission shall be received from the Custodian, Administrator and/or Faith Group Representative to donate money to a charity or purchase fellowship supplies. Disbursement Requests shall be completed and signed prior to writing checks. See Appendix C.
 - a. Disbursement Request Completion Procedure
 - (1) Voucher Number. "Voucher Number" represents the next number for Catholic and Protestant sub-account or both in sequence.
 - (2) Disbursement Request. List the sub-account (Protestant/Catholic) that the voucher represents.
 - (3) Date of Request. List the date of the disbursement request.
 - (4) Comments. This space allows for an explanation of what the disbursement request is for. Most disbursement requests fall under one of three general categories:
 - (a) Fellowship
 - (b) Worship flowers
 - (c) Charitable contribution

For Example:

Fellowship
"Volunteer Appreciation Dinner"
or
Charitable Contribution
"Archdiocese for Military Services"

Enclosure (1)

(5) Total Disbursement Amount. The total of the disbursement.

(6) Sub-Account Expenditure Amount. Divide the disbursement amount into the two sub-accounts.

(7) Check Number. The next check number in the checkbook.

(8) Payable To. Party to whom the check is made payable.

(9) Address. Address to whom the check is sent.

(10) Faith Group Representative. A Catholic or Protestant Chaplain shall sign the Disbursement Request depending on which sub-account is being accessed.

(11) Custodian. The Custodian shall ensure that the proposed expenditures meet monetary spending authority limits and guidelines of SECNAVINST 7010.6.

(12) ROF Administrator. The Administrator signs the final approval or disapproval of the Disbursement Request.

b. After the Disbursement Request is completed, the ledger is likewise completed and the check written.

4. Ledger. The ledger is a separate accounting tool with recordings of all transactions of the ROF. It is completed after the Disbursement Request is approved. All deposits and approved debits are recorded in the ROF Quicken Ledger. See Appendix D.

a. Date. The date a deposit is made or a check is written.

b. Number. The check number or deposit.

c. Description. Who the check is made payable or notation of a deposit.

d. Payment. The dollar amount of the check.

e. Deposit. The dollar amount of the deposit.

NOTE: The ledger is divided into Dam Neck Catholic, Dam Neck Protestant, Oceana Catholic and Oceana Protestant. In the split screen section enter a negative sign before the amount of check or deposit. After entering the amount, tab down one space

22 JAN 2002

into the Z-bogus section and enter the amount again and multiply by two and select ok. It will automatically give you your balance and back up your work.

5. Checkbook. After the Disbursement Request and ledger are done, a check can be completed. Only the designated ROF Custodian or Alternate Custodian can sign a check. After a check has been fully made out, the ROF Administrator shall initial the bottom of the check to ensure that the check has been prepared to coincide with the party approved for payment on the Disbursement Request. The returned check shall then be attached to the Disbursement Request showing who the check went to and the amount. The checkbook shall be stored in a safe.

6. Combination to Safe. The combination to the safe shall be maintained by the ROF Custodian and Alternate Custodian. Only the Custodian and Alternate Custodian shall maintain the combination to the safe. The Administrator, Alternate Administrator and Faith Group Representatives shall not have the safe's combination.

7. Donation Letter. Checks forwarded to charitable organizations shall be accompanied by a response letter. Charities are asked to acknowledge receipt and return the letter to the ROF. Mail check and letter together. See Appendix E. When response letter is returned, attach letter to Disbursement Request.

8. Designated Offering. A designated offering is a collection of monies that is earmarked for a specific purpose and exceeds the Fund Administrator's spending limit. Designated offerings require written approval from the Commander/Commanding Officer prior to publicizing the offering or receiving funds. Unless the offering's purpose is exclusively a contribution of all funds collected, the requesting letter shall specify disposition of any excess funds collected. See Appendix F.

9. Extraordinary Expenditures. Extraordinary expenditures are expenditures that exceed the Administrator's authorized limit as determined by the Commanding Officer. Anticipated expenditures above this amount shall receive separate approval of the Commanding Officer. Examples of extraordinary expenditures include the purchase of a carillon or a volunteer appreciation dinner. See Appendix G.

10. Monthly Bank Statement. A statement of the transactions of the ROF shall be obtained from the banking institution monthly. Additionally, The following procedures are to be executed monthly.

- a. Note balance on closing date of previous month's statement.
- b. Subtract deposits not yet shown on monthly statement.
- c. Note banking fees listed on bank statement.
- d. Subtract checkbook balance from deposits and banking fees to determine the subtotal.
- e. Add interest derived from monthly statement and all outstanding checks. Note checks not cleared.
- f. Add subtotal and total from checks to determine statement balance. See Appendix H.

11. Monthly Reports

a. The monthly report includes a breakdown of the entire month's expenditures and receipts. This information is gathered from the ledger and shows expenditures for supplies and charitable donations.

b. Monthly ROF reports are filed in the computer under the file address "ROF MONTHLY REPORT." Separate reports for Dam Neck Catholics, Dam Neck Protestants, Oceana Catholics and Oceana Protestants sub-accounts are to be maintained.

(1) "Balance brought forward" is the beginning monthly balance.

(2) Receipts for offerings, dividends and other donations.

NOTE: Add total receipts and indicate balance brought forward.

(3) Expenditures

(a) Supplies. Total expended for supplies in the following categories.

- Fellowship Items
- Worship Flowers

(b) Charitable donations. List all charities, amounts given and total of contribution.

(4) Total all expenditures

(a) Balance at end of the month - Total receipts minus total expenditures.

(b) Percentages for supplies. Total for supplies divided by total for expenditures.

(c) Charitable donations. Total charities divided by total expenditures.

Prepared by: Custodian's signature
Approved by: Administrator's signature
Received by: Faith Group Representative's signature

12. Receipt Voucher

a. Receipt vouchers shall be provided by the Custodian to counters for every service. All counting shall be done in a quiet and secure space. Receipt vouchers shall contain the date, time, faith group (Catholic or Protestant) and attendance for each offering. Counters shall sign under "Counted by," verifying the accuracy of the completed ROF receipt worksheet. Counters shall separate checks from currency. The total amount shall appear at the bottom of the sheet. See Appendix I.

b. A money bag and wrappers for one dollar bills are also provided to counters for each offering. Counters shall be adults over the age of 18 and must be unrelated. Two counters are required at each offering.

13. Audits. At the appointment of every new Custodian, Alternate Custodian or Administrator, there must be an audit. Audits shall be conducted quarterly in any case. Auditors are to be provided a quiet space, a calculator, paper and pens. The following items must be presented to the Auditor: Appendix J.

- a. Ledgers
- b. Receipt Vouchers
- c. Expenditure Records
- d. Checkbook

Account Number _____
Account Type FULL ANALYSIS BUS CHECKING
Account Title NAS OCEANA CONSOLIDATED CHAPEL FUND

☐ Temporary Signature Card

Name of Unincorporated Association NAS OCEANA CONSOLIDATED CHAPEL FUND
Tax Identification Number _____

By signing below, the above named Association agrees that this account is and shall be governed by the terms and conditions set forth in the following documents, as amended from time to time: (1) the Deposit Agreement and Disclosures (2) the Business Schedule of Fees, and (3) the Miscellaneous Fees for Business Accounts, and the Association further acknowledges the receipt of these documents.

Substitute Form W-9. Certification - Under penalties of perjury, I certify that: (1) The number shown on this form is the correct taxpayer identification number (or I am waiting for a number to be issued to me), and (2) I am not subject to backup withholding because: (A) I am exempt from backup withholding, or (B) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (C) The IRS has notified me that I am no longer subject to backup withholding.

Certification Instructions

You must cross out item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return. (See also IRS instructions for Substitute Form W-9 in the Deposit Agreement and Disclosures).

☐ Exempt (check if applicable)

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Name (typed or printed)

Signature

1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

I, the undersigned, hereby certify (1) that I am the Secretary or Assistant Secretary of the Association named above, (2) that the above named person(s) are those person(s) currently empowered to act under the Association's resolutions authorizing this account and the other banking services provided for therein, (3) that the specimen signature set forth opposite the name of each person is true and genuine, and (4) the Substitute Form W-9 certification.

This 30th day of JULY 2001

Secretary/Assistant Secretary
ADMINISTRATOR

ATM/Deposit/Check Card Request

Provided that the account referenced above is eligible to receive automated teller machine cards and/or Check Cards, I (as authorized by the resolutions which authorize this account) hereby request the issuance of such cards to any of the authorized signers on this account.

Signature _____

Title _____

Bank Information

Date _____ Banking Center Name _____
Associate's Phone Number _____ Associate's Name _____



DEPARTMENT OF THE NAVY

1750 TOMCAT BOULEVARD
NAVAL AIR STATION OCEANA
VIRGINIA BEACH, VIRGINIA 23460-2191

NASOCEANAINST 7302.5A
22 JAN 2002

SAMPLE

IN REPLY REFER TO:

7010
16

From: Commanding Officer, Naval Air Station Oceana
To: CAPT John P. Doe, CHC, USN, 123-45-6789

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) SECNAVINST 7010.6

1. You are hereby appointed as the NAS Oceana Religious Offering Fund Administrator.
2. You will be guided by reference (a), in the exercise of you assigned duties.
3. Per reference (a), you are authorized to approve disbursements from the Religious Offering Fund not to exceed 1,800 dollars.

C. A. SILVERS

Copy to:
Review Board
ROF Administrator

APPENDIX B

22 JAN 2002



DEPARTMENT OF THE NAVY

1750 TOMCAT BOULEVARD
NAVAL AIR STATION OCEANA
VIRGINIA BEACH, VIRGINIA 23460-2191

SAMPLE

IN REPLY REFER TO:

7010
16

From: Commanding Officer, Naval Air Station Oceana
To: RP2 Jane D. Doe, USN, 987-65-4321

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND (ROF) CUSTODIAN

Ref: (a) SECNAVINST 7010.6

1. Effective (date), you are hereby appointed as Naval Air Station Oceana Religious Offering Fund (ROF) Custodian.
2. You will familiarize yourself with reference (a) and follow the guidance of the ROF Administrator in the exercise of your assigned duties.

C. A. SILVERS

Copy to:
ROF Audit Board
ROF Administrator

SAMPLE

7010
16

MEMORANDUM

From: Command Chaplain, Naval Air Station Oceana
To: LT Mike L. Smith, CHC, USN, 234-56-7890

Subj: APPOINTMENT AS DESIGNATED FAITH GROUP REPRESENTATIVE

Ref: (a) SECNAVINST 7010.6
(b) NASOCEANAINST 7302.5A

1. You are hereby appointed as the Designated Faith Group Representative for the President Sub-account, Naval Air Station Oceana Religious Offering Fund.
2. References (a) and (b) provide guidance for the exercise of your duties.

N. D. HOLCOMB

Current Balance:
\$

RELIGIOUS OFFERING FUND
NAVAL AIR STATION, OCEANA
DISBURSEMENT REQUEST

VOUCHER #	PAYABLE TO:	TOTAL AMOUNT \$	DATE
C P F	ADDRESS:		
CHECK NUMBER	COMMENTS:	SPLIT TRANSACTION DETAILS	
		CATH AMT \$	PROT AMT \$
			FOOD AMT \$

SIGNATURES

Requesting: CATHOLIC Faith Group Representative: _____

PROTESTANT Faith Group Representative: _____

FOOD DRIVE Representative: _____

<input type="checkbox"/> APPROVAL	<input type="checkbox"/> DISAPPROVAL	_____ RCF Custodian	_____ Date
<input type="checkbox"/> APPROVAL	<input type="checkbox"/> DISAPPROVAL	_____ RCF Administrator	_____ Date

COMMENTS/REASON FOR DISAPPROVAL:

STAPLE RECEIPTS IN THIS BOX

APPENDIX C

RELIGIOUS OFFERING FUND
CHAPEL BY THE SEA
NASO - DAM NECK ANNEX
DISBURSEMENT REQUEST

VOUCHER # C P F	PAYABLE TO:	TOTAL AMOUNT \$	DATE
	ADDRESS:		
CHECK NUMBER	COMMENTS:	SPLIT TRANSACTION DETAILS	
		CATH AMT \$	PROT AMT \$

SIGNATURES

Requesting: CATHOLIC Faith Group Representative: _____
PROTESTANT Faith Group Representative: _____
FOOD DRIVE Representative: _____

<input type="checkbox"/> APPROVAL	<input type="checkbox"/> DISAPPROVAL	_____	_____
		ROF Custodian	Date
<input type="checkbox"/> APPROVAL	<input type="checkbox"/> DISAPPROVAL	_____	_____
		ROF Administrator	Date

COMMENTS/REASON FOR DISAPPROVAL:

STAPLE RECEIPTS IN THIS BOX

2

Date	Num	Transaction	Spend	C	Receive	Balance
12/1/2001		Beginning Monthly Balance				1,130.41
12/31/2001		Ending Monthly Balance				1,130.41

SAMPLE

(date)

Archdiocese for Military Services
P.O. Box 4469
Washington, DC 20017-0469

Dear Archdiocese for Military Services,

Enclosed is check #519 for 1,000 dollars from the Catholic
Community, Chapel of the Good Shepherd, Naval Air Station
Oceana, for Missionary Sunday.

Please acknowledge the receipt of this donation by
initialing this letter and returning it.

Sincerely,

J. DOE
RP2, U.S. Navy
Custodian
Religious Offering Fund

APPENDIX E

22 JAN 2002

SAMPLE

(date)

Archdiocese for Military Services
P.O. Box 4469
Washington, DC 20017-0469

Dear Archdiocese for Military Services,

Enclosed is check #504 for 500 dollars from the Catholic
Community, Chapel of by the Sea, Naval Air Station Oceana Dam
Neck Annex.

Please acknowledge the receipt of this donation by
initialing this letter and returning it.

Sincerely,

J. DOE
RP2, U.S. Navy
Custodian
Religious Offering Fund

14 November 2001

MEMORANDUM

From: Command Chaplain
To: Commanding Officer

Subj: DESIGNATED OFFERING FOR HOLIDAY ASSISTANCE PROGRAM

Ref: (a) SECNAVINST 7010.6C

1. The reference requires your approval to collect religious offerings designated for a specific purpose. During Protestant and Roman Catholic worship services at NAS Oceana over the weekend of 17-18 November, we desire to collect donations for the Holiday Assistance Program. This has been an annual practice and normally yields about \$2000.
2. I appreciate your consideration of this request.


N. D. HOLCOMB

FIRST ENDORSEMENT

From: Commanding Officer
To: Command Chaplain

Subj: DESIGNATED OFFERING FOR HOLIDAY ASSISTANCE PROGRAM

1. ☒ Approved.
☐ Disapproved.
2. ☐ See me on the issue.


C. A. SILVERS

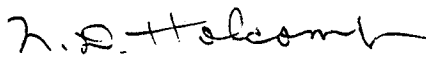
APPENDIX F

7010/2
20 Nov 01

MEMORANDUM

From: Command Chaplain
To: Commanding OfficerSubj: NAVAL AIR STATION OCEANA RELIGIOUS OFFERING FUND (ROF)
EXTRAORDINARY EXPENDITURERef: (a) SECNAVINST 7010.6 (Chapter 2)
(b) NASOCEANINST 7302.5

1. Respectfully request your authority to conduct a Volunteer Appreciation Banquet at the Dam Neck Officers Club on 10 February 2002 for an estimated cost of \$5,585.00.
2. The banquet is an annual Religious Ministries Department event to honor volunteers who are essential for carrying out worship and religious education. We estimate participation of 300 persons. This usually includes a few spouses who do not actually perform a volunteer service. Rationale for inclusion of those individuals is that they support their spouses who are performing volunteer ministry away from the home.
3. Cost for the event exceeds my approval authority of \$1,800 established under References (a) and (b). The expenditure is proper under the concepts of either "appreciation gifts" or "fellowship activities" in both references. Moreover, the average of \$20.00 per person is well below the \$50.00 ceiling now authorized for appreciation gifts.



N. D. HOLCOMB

FIRST ENDORSEMENT

From: Commanding Officer
To: Command Chaplain

1. Request returned: Approved / Disapproved.

*I would like
to attend if you
don't mind.*


C. A. SILVERS

APPENDIX G

NAS OCEANA RELIGIOUS OFFERING FUND
ROMAN CATHOLIC SUB-ACCOUNT
THIRD QUARTER: 01-30 APRIL 2001

1. BALANCE BROUGHT FORWARD \$ 587.43

2. RECEIPTS

A. Offerings \$ 11,948.61

Total Receipts \$ 11,948.61

3. TOTAL RECEIPTS AND BALANCE BROUGHT FORWARD \$ 12,536.04

4. EXPENDITURES

A. Supplies / Miscellaneous

(1) Blossoms Florist \$ 2,988.86
(2) Tidewater Coffee Distributors \$ 242.16
(3) BJ's Wholesale \$ 210.36
(4) Nex Oceana Food Service \$ 318.46

Total Supplies / Miscellaneous \$ 3,759.84

B. Charitable Donations

(1) Knights of Columbus \$ 1,500.00
(2) Multiple Sclerosis Society \$ 500.00
(3) St. Mark's Parish \$ 1,500.00

Total Charitable Donations \$ 3,500.00

5. TOTAL EXPENDITURES \$ 7,259.84

6. END OF MONTH BALANCE \$ 5,276.20

7. PERCENTAGES: Fellowship = 52% Donations = 48%

Prepared by:

Approved by:

Received by:

RP2 J. DOE
Custodian

CAPT G. R. HAND
Administrator

LCDR D. L. JONES
Faith Group Representative

NAVAL AIR STATION OCEANA RELIGIOUS OFFERING FUND
STATEMENT OF NET WORTH AND OPERATIONS
1st QUARTER FISCAL YEAR 01
01 OCTOBER TO 31 DECEMBER 2000

	<u>OCEANA CATHOLIC</u>	<u>OCEANA PROTESTANT</u>	<u>HOLIDAY ASSISTANCE PROGRAM</u>
Beginning Balance	\$ 3,247.24	\$ 6,574.47	\$ 765.95
Receipts	+ 25,846.02	+ 9,889.20	+ 11,776.69
Total Available	\$ 29,093.26	\$ 16,463.67	\$12,542.64
Expenditures	- 23,636.70	- 13,496.44	- 9,330.26
Ending Balance	\$ 5,456.56	\$ 2,967.23	\$ 3,212.38
	<u>DAM NECK CATHOLIC</u>		<u>DAM NECK PROTESTANT</u>
Beginning Balance	\$ 4,910.18		\$ 389.11
Receipts	+ 5,690.12		+ 1,117.39
Total Available	\$ 10,600.30		\$ 1,506.50
Expenditures	- 7,007.94		- 540.51
Ending Balance	\$ 3,592.36		\$ 965.99
	<u>OCEANA CATHOLIC EXPENDITURES</u>	<u>OCEANA PROTESTANT EXPENDITURES</u>	
Charitable Donations	\$ 21,000.00	Charitable Donations	\$ 9,950.00
Fellowship Supplies	\$ 830.71	Fellowship Supplies	\$ 1,718.44
Worship Flowers	\$ 1,805.99	Worship Flowers	\$ 1,828.00
Total Expenditures	\$ 23,636.70	Total Expenditures	\$ 13,496.44
	<u>DAM NECK CATHOLIC EXPENDITURES</u>	<u>DAM NECK PROTESTANT EXPENDITURES</u>	
Charitable Donations	\$ 4,100.00	Charitable Donations	\$ 0.00
Fellowship Supplies	\$ 1,207.94	Fellowship Supplies	\$ 540.51
Worship Flowers	\$ 1,700.00	Worship Flowers	\$ 0.00
Total Expenditures	\$ 7,007.94	Total Expenditures	\$ 540.51
	<u>COMPOSITE BALANCE</u>		
Beginning Balance	\$ 15,886.95		
Receipts	+ 54,319.42		
Total Available	\$ 70,206.37		
Expenditures	- 54,011.85		
Ending Balance	\$ 16,194.52		

<u>Custodian</u>	<u>Date</u>	<u>Administrator</u>	<u>Date</u>
------------------	-------------	----------------------	-------------

BANK STATEMENT RECONCILIATION FORM

Checkbook Balance \$ _____

Subtract:

Deposits not on bank statement \$ _____

NO. AMOUNT

Banking Fees \$ _____

Total to Subtract \$ _____

Subtract \$ _____

Add:

Interest \$ _____

Outstanding Checks \$ _____

NO. AMOUNT

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

NO. AMOUNT

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Total to Add \$ _____

Statement Balance \$ _____

(Custodian)

(Administrator)

(Date)

DAM NECK
ROF COUNT SHEET

Date: _____ PROTESTANT ATTENDANCE: 0900 _____

	Bag 1	Bag 2	Bag 3	Bag 4	Bag 5	Bag 6	Bag 7	Bag 8	Bag 9	Total
Check	\$	\$	\$	\$						
Bills										
	\$ 100.00									
	\$ 50.00									
	\$ 20.00									
	\$ 10.00									
	\$ 5.00									
	\$ 2.00									
	\$ 1.00									
Coins										
	\$ 1.00									
	\$ 0.50									
	\$ 0.25									
	\$ 0.10									
	\$ 0.05									
	\$ 0.01									
Total Cash	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bag Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

CATHOLIC						
PROTESTANT						
Bag 1	\$	Bag 2	\$	CATHOLIC PRESENT BALANCE	\$	
		Bag 3	\$	PROTESTANT PRESENT BALANCE	\$	
				HAP PRESENT BALANCE	\$	
Total	\$	Total	\$	GRAND TOTAL	\$	

CATHOLIC MASS ATTENDANCE: 1100 _____ 1730: _____

RELIGIOUS OFFERING FUND
NAVAL AIR STATION, OCEANA

NASOCEANAINST 7302.5A
22 JAN 2002

RECEIPTS VOUCHER

() DESIGNATED	DATE	TIME	FAITH GROUP/ACCOUNT	ATTENDANCE	COMMUNION
() UNDESIGNATED		1030	PROTESTANT		

CURRENCY		
DENOM. X #	=	TOTAL VALUE
\$100.00 X _____	=	_____.
\$ 50.00 X _____	=	_____.
\$ 20.00 X _____	=	_____.
\$ 10.00 X _____	=	_____.
\$ 5.00 X _____	=	_____.
\$ 2.00 X _____	=	_____.
\$ 1.00 X _____	=	_____.
COINS		
\$ 1.00 X _____	=	_____.
\$.50 X _____	=	_____.
\$.25 X _____	=	_____.
\$.10 X _____	=	_____.
\$.05 X _____	=	_____.
\$.01 X _____	=	_____.
TOTAL CASH RECEIVED: \$ _____.		

[illegible]

OTHER DONATIONS

FLOWER DONATIONS: \$ _____.

OTHER DONATIONS: \$ _____.

\$ _____.

TOTAL OTHER DONATIONS: \$ _____.

TOTAL CASH \$ _____
TOTAL CHECKS \$ _____

GRAND TOTAL

\$ _____.

REMARKS

CERTIFICATION SIGNATURES	
Counted by:	_____
Counted by:	_____
Certified by:	_____
Deposited by:	_____

RELIGIOUS OFFERING FUND (ROF) AUDIT CHECKLIST/REPORT

Date of Audit: _____

ROF Audit Board Members:

REASON FOR AUDIT:

=====

☐ QTR ☐ Change Bank
☐ Change Administrator
☐ Change Custodian/
 Alternate
☐ Command-directed

=====

Senior Member

Associate Member

Associate Member

AREA TO BE INSPECTED	INSPECTOR'S COMMENTS	INSPECTOR INITIALS
Copies of all appointment letters are maintained on file by custodian.		
Designated faith group representatives are appointed for each faith group with an ROF Sub-account.		
A completed offering receipt is on file for each offering which was received.		
Offerings were counted in accordance with SECNAVINST 7010.6		
Offerings were verified in accordance with SECNAVINST 7010.6		
Adequate physical controls are in place to protect the check book and cash received awaiting deposit.		
Deposits were made in accordance with SECNAVINST 7010.6		
Offering records have accompanying deposit slips attached.		
Custodian has signed offering receipts after deposit was made.		
Custodian reviews all disbursement authorization requests.		
All disbursements authorized by SECNAVINST 7010.6		
Disbursements were within the spending limit established for the administrator or approved by the commander/commanding officer.		
A completed disbursement request is on file for each disbursement made or requested.		
Custodian signed checks/made actual disbursements. Custodian disbursed only after request was approved.		